2005 Alternative Minimum Tax and Credit Limitations — Nonresidents or Part-Year Residents

Attach this schedule to Long Form 540NR.

Name(s) as shown on Long Form 540NR

Your social security number

Part I   Alternative Minimum Taxable Income (AMTI)   Important: See instructions for information regarding California/federal differences.

1 If you itemized deductions, go to line 2. If you did not itemize deductions, enter your standard
deduction from Long Form 540NR, line 18, and go to line 6 . . . . **1** **0010**

2 Medical and dental expense. Enter the smaller of Schedule A (Form 1040), line 4, or 2 1/2% of Form 1040, line 37 . . . . **2** **0020**

3 Personal property taxes and real property taxes. See instructions **3** **0030**

4 Certain interest on a home mortgage **not** used to buy, build, or improve your home. See instructions **4** **0040**

5 Miscellaneous itemized deductions. See instructions **5** **0050**

6 Refund of personal property taxes and real property taxes. See instructions **6** (**0060**)
Caution: Do not include your state income tax refund on this line.

7 Investment interest expense adjustment. See instructions **7** **0070**

8 Post-1986 depreciation. See instructions **8** **0080**

9 Adjusted gain or loss. See instructions **9** **0090**

10 Incentive stock options and California qualified stock options (CQSOs). See instructions **10** **0100**

11 Passive activities adjustment. See instructions **11** **0110**

12 Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 8 . . . . **12** **0120**

13 Other. Enter the amount, if any, for each item, a through o, and enter the total on line 13. See instructions.

a	Appreciated contribution carryover	**a** **0130**
b	Circulation expenditures	**b** **0140**
c	Depletion	**c** **0150**
d	Depreciation (pre-1987)	**d** **0160**
e	Installment sales	**e** **0170**
f	Intangible drilling costs	**f** **0180**
g	Long-term contracts	**g** **0190**
h	Loss limitations	**h** **0200**
i	Mining costs	**i** **0210**
j	Patron's adjustment	**j** **0215**
k	Pollution control facilities	**k** **0220**
l	Qualified small business stock	**l** **0225**
m	Research and experimental	**m** **0230**
n	Tax shelter farm activities	**n** **0240**
o	Related adjustments	**o** **0250**

Total of the amounts on line a through line o **13** **0260**

14 Total Adjustments and Preferences. Combine line 1 through line 13 . . . . **14** **0270**

15 Enter taxable income from Long Form 540NR, line 19. See instructions **15** **0280**

16 Net operating loss (NOL) deduction from Schedule CA (540NR), line 21d and line 21e, column B.
Enter as a positive amount **16** **0290**

17 AMTI exclusion. See instructions **17** (**0295**)

18 If your federal adjusted gross income (AGI) is less than the amount for your filing status (listed below), skip this line
and go to line 19. If you itemized deductions and your federal AGI is more than the amount for your filing status,
see instructions **18** (**0300**)

Single or married filing separately	$143,839
Married filing jointly or qualifying widow(er)	$287,682
Head of household	$215,762

19 Combine line 14 through line 18 . . . . **19** **0310**

20 Alternative minimum tax NOL deduction. See instructions **20** **0320**

21 **Alternative Minimum Taxable Income.** Subtract line 20 from line 19 (if married filing separately and line 21
is more than $273,295, see instructions) **21** **0330**

Part II Alternative Minimum Tax (AMT)

22 **Exemption Amount.** (If this schedule is for a child under age 14, see instructions.)

If your filing status is:	And line 21 is not over:	Enter on line 22:
Single or head of household	$198,366	$52,898
Married filing jointly or qualifying widow(er)	264,488	70,531
Married filing separately	132,243	35,263

} **0340** 22 ____ **0350** |

If Part I, line 21 is more than the amount shown above for your filing status, see instructions.

23 Subtract line 22 from Part I, line 21. If zero or less, enter -0- . . . . **23** ____ **0360**

24 Total Tentative Minimum Tax (TMT). Multiply line 23 by 7.0% (.07) . . . . **24** ____ **0370**

25 California adjusted gross income (AGI) from Schedule CA (540NR), line 45 . . . . **25** ____ **0383**

26 NOL adjustment, if any, included on Schedule CA (540NR), line 21, column E. Enter as a positive number . . . . **26** ____ **0384**

27 Alternative Minimum Tax Income (AMTI) exclusion. See instructions . . . . **27** (____ **0385**)

28 Combine line 25 through line 27 . . . . **28** ____ **0386**

29 **Adjustments and Preferences.** See instructions before completing.

a Investment interest expense . . .	**0387**	**k** Intangible drilling costs	**0397**
b Post-1986 depreciation	**0388**	**l** Long-term contracts	**0398**
c Adjusted gain or loss	**0389**	**m** Loss limitations	**0399**
d Incentive stock options and CQSOs	**0390**	**n** Mining costs	**0400**
e Passive activities	**0391**	**o** Patron's adjustment	**0401**
f Beneficiaries of estates & trusts	**0392**	**p** Pollution control facilities	**0402**
g Circulation expenditures	**0393**	**q** Qualified small business stock .	**0403**
h Depletion	**0394**	**r** Research and experimental	**0404**
i Depreciation (pre-1987)	**0395**	**s** Tax shelter farm activities	**0405**
j Installment sales	**0396**	**t** Related adjustments	**0406**

Add line a through line t . . . . **29** ____ **0407**

30 Combine line 28 and line 29 . . . . **30** ____ **0408**

31 California Alternative Minimum Tax (AMT) net operating loss (NOL) deduction. See instructions . . . . **31** ____ **0409**

32 **California AMT AGI.** Subtract line 31 from line 30. If you did not itemize deductions, enter the result here and on line 40 and skip line 33 through line 39. If you itemized deductions, enter the result here and continue to line 33 . . . . **32** ____ **0410**

33 Itemized deductions *(before federal AGI limitation and proration)*. Enter the amount from Schedule CA (540NR), line 42 . . . **33** ____ **0411**

34 **Itemized deductions included in Part I.**

a Medical and dental expense, enter amount from Part I, line 2.	**a**	**0412**
b Personal property taxes and real property taxes, enter amount from Part I, line 3.	**b**	**0413**
c Interest on home mortgage, enter amount from Part I, line 4.	**c**	**0414**
d Miscellaneous itemized deductions, enter amount from Part I, line 5.	**d**	**0415**
e Investment interest expense adjustment, enter amount from Part I, line 7.	**e**	**0416**

Combine line a through line e . . . . **34** (____ **0417**)

35 Total AMT Itemized Deductions. Combine line 33 and line 34 . . . . **35** ____ **0418**

36 Total AMTI. Enter the amount from Part I, line 21 . . . . **36** ____ **0419**

37 **Total AMT AGI.** Add line 35 and line 36 . . . . **37** ____ **0420**

38 AMT Itemized Deduction Percentage. Divide line 32 by line 37. Do not enter more than 1.0000 . . . . **38** . ____ **0421**

39 Prorated AMT Itemized Deductions. Multiply line 35 by line 38 . . . . **39** ____ **0422**

40 **California AMTI.** Subtract line 39 from line 32 . . . . **40** ____ **0423**

41 Total TMT. Enter the amount from line 24 . . . . **41** ____ **0424**

42 California AMT Rate. Divide line 41 by amount from Part I, line 21 . . . . **42** . ____ **0425**

43 California TMT. Multiply line 40 by line 42 . . . . **43** ____ **0426**

44 Regular Tax. Enter the amount from Long Form 540NR, line 27 . . . . **44** ____ **0427**

45 **Alternative Minimum Tax.** Subtract line 44 from line 43. If zero or less enter -0- here and on Long Form 540NR, line 43. Continue to Part III to figure your allowable credits. (If you have a carryover credit for solar energy or commercial solar energy, also enter the result on Side 3, Part III, Section C, line 22). If you make estimated tax payments for tax year 2006, enter amount from line 45 on the 2006 Form 540-ES, Estimated Tax Worksheet, line 16. . . . . **45** ____ **0428**

Part III Credits that Reduce Tax   **Note:** Be sure to attach your credit forms to Long Form 540NR.

1 Enter the amount from Long Form 540NR, line 27 .... **1**	**0430**	
2 Enter the tentative minimum tax from Side 2, Part II, line 43 .... **2**	**0440**	

	(a) Credit amount	(b) Credit used this year	(c) Tax balance that may be offset by credits	(d) Credit carryover
Section A – Credits that reduce excess tax.				
3 Subtract line 2 from line 1. If zero or less enter -0- and see instructions. This is your excess tax which may be offset by credits **3**			**0450**	
A1 Credits that reduce excess tax and have no carryover provisions.				
4 Code: 162 Prison inmate labor credit (FTB 3507) **4**	**0590**	**0600**	**0610**	
5 Code: 169 Enterprise zone employee credit (FTB 3553) **5**	**0690**	**0700**	**0702**	
A2 Credits that reduce excess tax and have carryover provisions. See instructions.				
6 Code: *0720____ Credit Name: ____+0730____ **6**	**+0740**	**+0750**	**+0760**	**+0770**
7 Code: 0780____ Credit Name: ____0790____ **7**	**0800**	**0810**	**0820**	**0830**
8 Code: 0840____ Credit Name: ____0850____ **8**	**0860**	**0870**	**0880**	**0890**
9 Code: 0900____ Credit Name: ____0910____ **9**	**0920**	**0930**	**0940**	**0950**
10 Code: 188 Credit for prior year alternative minimum tax **10**	**0960**	**0970**	**0980**	**0990**
Section B – Credits that may reduce tax below tentative minimum tax.				
11 If Part III, line 3 is zero, enter the amount from line 1. If line 3 is more than zero, enter the total of line 2 and the last entry in column (c) **11**			**1600**	
B1 Credits that reduce net tax and have no carryover provisions.				
12 Code: 170 Credit for joint custody head of household Credit from Form 540NR, ____1601____ X Percentage ___ . 1603___ ___ = **12** See line 31 instructions on 540NR Long Form.	**1605**	**1610**	**1615**	
13 Code: 173 Credit for dependent parent Credit from Form 540NR, ____1617____ X Percentage ___ . 1619___ ___ = **13** See line 32 instructions on 540NR Long Form.	**1621**	**1625**	**1631**	
14 Code: 163 Credit for senior head of household Credit from Form 540NR, ____1632____ X Percentage ___ . 1633___ ___ = **14** See line 33 instructions on 540NR Long Form.	**1635**	**1641**	**1645**	
15 Nonrefundable renter's credit **15**	**1661**	**1662**	**1663**	
16 Code 212: Teacher retention credit **16**	S U S P E N D E D			
B2 Credits that reduce net tax and have carryover provisions. See instructions.				
17 Code: *1670____ Credit Name: ____+1680____ **17**	**+1690**	**+1700**	**+1710**	**+1720**
18 Code: 1730____ Credit Name: ____1740____ **18**	**1750**	**1760**	**1770**	**1780**
19 Code: 1790____ Credit Name: ____1800____ **19**	**1810**	**1820**	**1830**	**1840**
20 Code: 1850____ Credit Name: ____1860____ **20**	**1870**	**1890**	**1900**	**1910**
B3 Other state tax credit				
21 Code: 187 Other state tax credit **21**	**2030**	**2040**	**2050**	
Section C – Credits that may reduce alternative minimum tax.				
22 Enter your alternative minimum tax from Side 2, Part II, line 45 .... **22**			**2060**	
23 Code: 180 Solar energy credit carryover from Section B2, column (d) **23**	**2070**	**2080**	**2090**	**2100**
24 Code: 181 Commercial solar energy credit carryover from Section B2, column (d) **24**	**2110**	**2120**	**2130**	**2140**
25 Adjusted AMT. Enter the balance from line 24, column (c) here and on Long Form 540NR, line 43 .... **25**			**2150**	

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Schedule P (540NR) 2005 **Side 3**